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**Via Express Mail Label No. EL 989 034 719 US
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Mail Stop Patent Application
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Re: Central Research Institute of Electric Power Industry
U.S. Continuation Patent Application of
U.S. Serial No. 09/979,822
Inventor: H. Itoh
For: UNIT CELL OF FLAT SOLID OXIDE FUEL CELL
AND FUEL CELL STACK COMPRISING THE SAME
Our Ref.: G110-040 CON

Sir:

The above-identified utility patent application is transmitted herewith for filing.

Enclosed are:

1. 44 Pages English Appln., including 13 Claims and 1 Pg.
Abstract;
2. 11 Sheets of Drawings, Figs. 1-11;
3. Copy of Declaration and Power of Attorney from parent case Serial No.
09/979,822, filed November 26, 2001 - (2 Pgs.); and
4. Check - Amt. \$ 770.00 - No. 5802 (Filing Fee-Large Entity).

Commissioner of Patents
March 18, 2004
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Fee Calculation:

Basic Filing Fee: \$ 770.00

Total No. of Claims Filed: 13 (-20) = 0 x \$18.00

Total No. of Independent
Claims Filed: 3 (- 3) = 0 x \$86.00

Multiple Dependent Claims (if present): \$ 290.00

Sub-Total:

SMALL ENTITY (if applicable)

REDUCE FILING FEE BY 50%:

Assignment (if applicable): \$ 40.00

TOTAL FEE: \$ 770.00

The parent application and the present application are assigned to Central Research Institute of Electric Power Industry of Tokyo, Japan. The assignment has been filed in parent application Serial No. 09/979,822, filed November 26, 2001, and has been recorded on November 26, 2001, at Reel 012450, Frame 0086.

Kindly acknowledge receipt of the above items by having your mail room date-stamp and return the attached postcard with a serial number.

Further, the Commissioner is hereby authorized to charge any fee under 37 CFR 1.16 and 1.17 which may be required during the entire pendency of the application to Deposit Account No. 14-1431.

Respectfully submitted,



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Dated: March 18, 2004

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